

PET
375



TENNESSEE DEPARTMENT OF REVENUE
WHOLESALE APPLICATION FOR REFUND OF TAX ON MOTOR FUELS

Name of Claimant _____ SSN/FEIN _____
Location Address _____ Account No. _____
City, State, ZIP _____ Claim Period: Beginning _____
Mailing Address _____ Ending _____
City, State, ZIP _____ Date of Claim _____

If this is an amended CLAIM FOR RE-
FUND, please check the box at right }



Part A. Limited User and Prepaid User Sales

Name of Limited User or Prepaid User

Account No.

Undyed Diesel
No. Of Gallons Sold

Name of Limited User or Prepaid User	Account No.	Undyed Diesel No. Of Gallons Sold
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total (Enter on Line 2 in Computation Section below)		_____

Part B. Is this a claim related to dye contamination of diesel fuel or a casualty loss ? (Yes/No) _____
If yes, complete Part B schedule on the back of this form.

Computation of Refund Due

Gallons from
Part A or Part B

1. Gasoline Tax	\$.196917 multiplied by	_____ (1) \$	_____
2. Diesel Tax	\$.167379 multiplied by	_____ (2) \$	_____
3. Total Refund Due (add lines 1, and 2)			(3) \$	_____

OATH OF TAXPAYER

Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Name _____ Title _____
(Signature of Taxpayer, Officer, or Authorized Representative)

FOR OFFICE USE ONLY

CHECKED BY	DATE	<input type="checkbox"/> APPROVED <input type="checkbox"/> REDUCED <input type="checkbox"/> INCREASED	REASON FOR REDUCTION	REFUND NO.
				PROCESS COMPLETION DATE
APPROVAL			Approved Amount \$ _____	
Director or Designate			Commissioner of Revenue or Designate	
			Date	

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Suite 340	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building		State Office Building	Bartlett, TN	Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.		531 Henley Street		500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600.

Part B. Contaminated Fuel or Casualty Loss Refund

Date of loss or contamination: _____ Circumstances of loss or contamination: _____

For each incident of contamination, identify the:

Type of Contaminated Product: _____ B1. Number of gallons gasoline _____
Total (Enter on Line 1 in Computation Section on front)

Type of Non-Taxed Fuel Involved: _____ B2. Number of gallons of tax-paid diesel lost or contaminated _____
Total (Enter on Line 2 in Computation Section on front)

Explain Disposition of Contaminated Product: _____

INSTRUCTIONS FOR WHOLESALER APPLICATION OF REFUND OF TAX ON MOTOR FUELS

GENERAL INFORMATION

Sales to Limited Users and Prepaid Users. (67-3-420, Tennessee Code Annotated) A licensed wholesaler who sells tax paid motor fuel to a limited user or a prepaid user (as defined in T.C.A. 67-3-1302) is entitled to a refund of the diesel tax paid pursuant to T.C.A 67-3-202. The claimant may file one claim each month and otherwise is subject to the statute of limitations provided in T.C.A 67-3-421. Additionally, the licensed wholesaler's entitlement to a refund is not affected by the status of the customer's limited user permit or prepaid user authorization, unless the wholesaler knows or has been notified by the department or, in the exercise of reasonable care, should know that the customer is not entitled to use the permit or authorization with respect to a particular purchase of fuel. **Any claim for refund filed with the commissioner must be supported by additional documentation that sets forth the customer's name and address, account number, and federal employers identification number or social security number, as well as the invoice or delivery ticket number(s) and number of gallons sold.**

Contaminated fuels: (T.C.A. 67-3-415) Where taxable diesel fuel has been accidentally contaminated by dye, the owner of the product may file a claim for refund for the diesel tax paid on the undyed fuel.

Casualty losses: (T.C.A. 67-3-416) Gasoline tax and diesel tax will be refunded covering loss of gallonage due to fire, flood, storm, theft or other causes over which a vendor has no control. For losses over 1,000 gallons, the taxpayer must report the loss to the commissioner within three business days of the date of the loss. For losses of 1,000 gallons or less, no immediate report is required, but the claim will be completed using Part B on the back of the form in support of the computation the front of the form. **With all losses and within sixty (60) days of the time of the loss, the vendor shall file a claim and a written statement explaining the occurrence of the loss.** Negligence, or any unlawful act, such as overloading a transport vehicle, excessive speed or other like act by a vendor or his agent, which is contributory to a loss, shall invalidate the claim.

INSTRUCTIONS

Complete all information at the top of the form including claimant name, address, filing period, account number, location address, and social security number or federal employers identification number. An amended claim must be noted by checking the amended claim block.

Part A Limited User and Prepaid User Sales. Complete this part to specify total gallons of undyed diesel fuel sold to qualified limited users or prepaid users without collecting the diesel tax. One claim per month may be filed. **Additional documentation must be submitted as explained above.** Gallons qualifying for the refund must be from inventory on which the diesel tax has been paid.

Part B Contaminated Fuel: See instructions above. Applies only to undyed diesel fuel contaminated by dye. Additionally, complete the appropriate blanks and enter the total gallons claimed in B2.

Casualty Losses: See instructions above. Applies to motor fuels on which the gasoline tax or diesel tax has been paid. Additionally, complete the appropriate blanks and enter the total gallons in B1 or B2. Gasoline gallons should be carried forward to the Computation section on the front of the form on Line 1. Diesel gallons should be carried forward to the front of the form on Line 2.